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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P. (C) 4683/2020

DELHI INTERNATIONAL AIRPORT LTD. Petitioner

Through: Mr.Tarun Gulati, Sr.Advocate with
Mr.Sparsh Bhargava, Mr.Vinayak
Mathur and Mr.Kamal Arya,
Advocates.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr.Amit Bansal, Sr.Standing counsel
with Ms.Vipasha Mishra, Advocate
for R-1, 3 & 4.
Ms.Bhawna Kataria, Advocate for
R-2.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

% **29.07.2020**

C.M.No.16847/2020

Exemption allowed, subject to all just exceptions.

Accordingly, the present application stands disposed of.

W.P.(C) No.4683/2020 & C.M.No.16846/2020

The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.

Present writ petition has been filed challenging the constitutional

validity and legality of Section 17(5)(c) and Section 17(5)(d) of the Central Goods and Services Tax Act, 2017 and the Delhi Goods and Services Tax Act, 2017 and the Circular No.28 dated 01st January, 2018. In the petition, it has been averred that by the impugned provisions and circular, petitioner has been denied the Input Tax Credit of tax paid by it on works contract services as well as goods and services used in the construction of an immovable property (other than plant and machinery), despite such goods and services being used for purposes of business and to provide taxable supplies liable to GST.

Learned senior counsel for the petitioner submits that the impugned provisions and impugned circular are violative of Article 14 of the Constitution and are a complete departure from the rationale and objective of introducing GST which was to avoid the cascading effect of taxes and removal of breaks in the tax chain.

Learned counsel for the petitioner states that this Court in ***Bamboo Hotel and Global Centre (Delhi) Pvt. Ltd. v. UOI, W.P.(C) 5457/2019*** and ***Riveria Commercial Developers Limited V. Union of India, W.P.(C) 11633/2019*** has issued notice.

Issue notice.

Mr.Amit Bansal, Advocate accepts notice for respondent nos.1, 3 & 4 and Ms.Bhawana Kataria, Advocate accepts notice on behalf of respondent no.2.

Let the counter-affidavits be filed within a period of four weeks. Rejoinder-affidavits, if any, be filed before the next date of hearing.

List along with W.P.(C) No.5457/2019 and W.P.(C) No.11633/2019 on 15th September, 2020.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

SANJEEV NARULA, J

JULY 29, 2020
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